

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

MASTER DOCKET

18-md-02865-LAK

This document relates to: The cases identified in
Appendix A to the Motion.

DECLARATION OF SHARON L. MCCARTHY

I, Sharon L. McCarthy, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury:

1. I am a partner at Kostelanetz & Fink, LLP, counsel for John and Elizabeth van Merkensteijn, Azalea Pension Plan, Basalt Ventures LLC Roth 401(K) Plan, Bernina Pension Plan, Bernina Pension Plan Trust, Michelle Investments Pension Plan, Starfish Capital Management LLC Roth 401(K) Plan, Omineca Pension Plan, Omineca Pension Plan Trust, Remece Investments LLC Pension Plan, Tarvos Pension Plan, Voojo Productions LLC Roth 401(K) Plan, and Xiphias LLC Pension Plan in these actions. Except as otherwise stated, I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of Defendants' Memorandum of Law in support of their Motion for Issuance of a Request for International Judicial Assistance to Obtain Evidence in Denmark.

3. Attached hereto as Exhibit 1 is a proposed Letter of Request for International Judicial Assistance Pursuant to the Hague Convention of 18 March 1970 on the Taking of Evidence Abroad in Civil or Commercial Matters related to Dorthe Pannerup Madsen.

4. Attached hereto as Exhibit 2 is a proposed Letter of Request for International Judicial Assistance Pursuant to the Hague Convention of 18 March 1970 on the Taking of Evidence Abroad in Civil or Commercial Matters related to Kjeld Rasmussen.

5. Attached hereto as Exhibit 3 is a proposed Letter of Request for International Judicial Assistance Pursuant to the Hague Convention of 18 March 1970 on the Taking of Evidence Abroad in Civil or Commercial Matters related to Rene Frahm Jørgensen.

6. Attached hereto as Exhibit 4 is a proposed Letter of Request for International Judicial Assistance Pursuant to the Hague Convention of 18 March 1970 on the Taking of Evidence Abroad in Civil or Commercial Matters related to Laurits Cramer.

7. Attached hereto as Exhibit 5 is a proposed Letter of Request for International Judicial Assistance Pursuant to the Hague Convention of 18 March 1970 on the Taking of Evidence Abroad in Civil or Commercial Matters related to Jens Sørensen.

8. Attached hereto as Exhibit 6 is a proposed Letter of Request for International Judicial Assistance Pursuant to the Hague Convention of 18 March 1970 on the Taking of Evidence Abroad in Civil or Commercial Matters related to Helen Sørensen.

9. Attached hereto as Exhibit 7 is the 2010 Audit Report produced to Defendants in this matter by plaintiff SKAT and Bates-stamped SKAT_MDL_001_00281058.

10. Attached hereto as Exhibit 8 is an English translation of the 2010 Audit Report produced to Defendants in this matter by plaintiff SKAT and Bates-stamped SKAT_MDL_001_00281058_T.

11. Attached hereto as Exhibit 9 is the 2013 Audit Report produced to Defendants in this matter by plaintiff SKAT and Bates-stamped SKAT_MDL_001_00281103.

12. Attached hereto as Exhibit 10 is an English translation of the 2013 Audit Report produced to Defendants in this matter by plaintiff SKAT and Bates-stamped SKAT_MDL_001_00281103_T.

13. Attached hereto as Exhibit 11 are excerpts of the English translation of a report prepared by the Danish law firm Bech-Bruun in 2017 entitled “Advokatundersogelse” (Danish for “Lawyer Investigation”), produced to Defendants by plaintiff SKAT, and Bates-stamped SKAT_MDL_001_0075162_T. The original is publicly available in Danish at <https://www.skm.dk/aktuelt/publikationer/rapporter/advokatundersoegelse-af-forholdene-vedr-skats-udbetaling-af-refusion-af-udbytteskat/>.

14. Attached hereto as Exhibit 12 is a news article by Mathias Sommer, dated September 24, 2019, and titled *Tidligere leder I Skat om udbytteskandalen: Det hele var så uvirkeligt* [*Former head of Tax on the dividend case: It was all so unreal*]. The article is available at: <https://www.dr.dk/nyheder/penge/tidligere-leder-i-skat-om-udbyttesagen-det-hele-var-saa-uvirkeligt>.

15. Attached hereto as Exhibit 13 is an English translation of Exhibit 12, which was generated using the “Google Translate” service, available at translate.google.com.

16. Attached hereto as Exhibit 14 is the Rigsrevisionen’s Report No. 11/2015 produced to Defendants in this matter by plaintiff SKAT and Bates-stamped SKAT_MDL_001_0075124.

17. Attached hereto as Exhibit 15 is the English translation of the Rigsrevisionen’s Report No. 11/2015 produced to Defendants in this matter by plaintiff SKAT and Bates-stamped SKAT_MDL_001_0075124_T.

18. Attached hereto as Exhibit 16 is the transcript of the deposition of Christian Ekstrand, dated May 7, 2021.

19. Attached hereto as Exhibit 17 is a news article by Mathias Sommer, dated November 10, 2020, and titled *Rigsrevisor revser vigtig vagthund: Risiko for milliardsvindel nåede aldrig frem til de ansvarlige* [*Auditor General reprimands important watchdog : Risk of billion-dollar fraud never reached those responsible*]. The article is available at: <https://www.dr.dk/nyheder/penge/rigsrevisor-revser-vigtig-vagthund-risiko-milliardsvindel-naaede-aldrig-frem-til-de>.

20. Attached hereto as Exhibit 18 is an English translation of Exhibit 17, which was generated using the “Google Translate” service, available at translate.google.com.

21. Attached hereto as Exhibit 19 is the transcript of the deposition of Jens Brøchner, dated April 29, 2021.

22. Attached hereto as Exhibit 20 is a news article by Mathias Sommer, dated October 28, 2020, and titled *Hårde konfrontationer i skattekommissionen: Departementschef afviser ansvar i svindelsag for 12,7 milliarder* [*Fierce Confrontations in the Tax Commission*]. The article is available at: <https://www.dr.dk/nyheder/penge/haarde-konfrontationer-i-skattekommissionen-departementschef-afviser-ansvar-i>.

23. Attached hereto as Exhibit 21 is an English translation of Exhibit 20, which was generated using the “Google Translate” service, available at translate.google.com.

24. Attached hereto as Exhibit 22 is a news article by Matthias Sommer and Jakob Ussing, dated April 30, 2019, and titled *Tidligere skattedirektør i skudlinjen: Godkendte månedsregnskaber, menspengene fossede ud af statskassen* [*Former tax director on the firing line: Approved monthly accounts while the money flowed out of the treasury*]. The article is

available at: <https://www.dr.dk/nyheder/penge/tidligere-skattedirektoer-i-skudlinjen-godkendte-maanedsregnskaber-mens-pengene>.

25. Attached hereto as Exhibit 23 is an English translation of Exhibit 22, which was generated using the “Google Translate” service, available at translate.google.com.

26. Attached hereto as Exhibit 24 is the transcript of the deposition of Christian Ekstrand, dated May 6, 2021.

27. Attached hereto as Exhibit 25 is a news article by Rasmus Bøttcher Christensen dated September 3, 2015, and titled *Tidligere medarbejder i Skat om milliardsvindel: - Det var en åben ladeport [Former employee of Skat about billion fraud: It was an open charging port]*. The article is available at: <https://www.dr.dk/nyheder/penge/tidligere-medarbejder-i-skat-om-milliardsvindel-det-var-en-aaben-ladeport>.

28. Attached hereto as Exhibit 26 is an English translation of Exhibit 25, which was generated using the “Google Translate” service, available at translate.google.com.

29. Attached hereto as Exhibit 27 is a news article by Mathias Sommer dated March 4, 2020, and titled *Arbejdsgruppe i Skat ‘løste’ problemerne: Samtidig fossede udbytte-milliarder ud af statskassen [Working group in Tax ‘solved’ the problems: At the same time, dividend billions flowed out of the treasury]*. The article is available at: <https://www.dr.dk/nyheder/penge/arbejdsgruppe-i-skat-loeste-problemerne-samtidig-fossede-udbytte-milliarder-ud-af>.

30. Attached hereto as Exhibit 28 is an English translation of Exhibit 27, which was generated using the “Google Translate” service, available at translate.google.com.

31. Attached hereto as Exhibit 29 is an e-mail, dated May 21, 2021, from counsel for SKAT.

I, Sharon L. McCarthy, declare under penalty of perjury that the foregoing is true and correct.

Dated: May 25, 2021
New York, NY

/s/ Sharon L. McCarthy
Sharon L. McCarthy